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MODEL STRATEGI MANAJEMEN LABA PADA PERUSAHAAN PUBLIK DI BURSA EFEK INDONESIA: SUATU PEMERIKSAAN PERGESERAN KLASIFIKASI SERTA DAMPAKNYA TERHADAP KINERJA SAHAM, PEMILIHAN METODA AKUNTANSI, DAN PENGATURAN WAKTU TRANSAKSI


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Abstract

This research have a purpose to prove various earnings management strategy phenomenon seen income statement and also how reaction of investor to earnings management strategy classification shifting, accountancy method choice, and transaction time planning anticipated to influences earnings management in manufacturing business which enlist in Indonesia Stock Exchange.

The sample in this research are 44 manufacturing firms listed in Indonesia Stock Exchange, which are selected by using purposive sampling. Those selected firms announced their financial statement during 2002 until 2006. Assumption classics test is done in this research, by using normality test with Jarque-Bera (JB) Test of Normality, heteroscedasticity test with White-Heteroscedasticity test, autocorrelation test with Durbin-Watson test, and multicollinieritas test with Variance Inflation Factor (VIF) and Tolerance. The hypothesis is tested by OLS (Ordinary Least Square) model regression.

The results shown that investor does not react to earnings management strategy classification shifting. Hypothesis two of this research accepted. Earnings management strategy accountancy method choice and transaction time planning influence accrual discretionary.

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Refbaks

There are currently no refbaks.